

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§10–830.

Any real estate reporting person who is required to file a return under § 6045 of the Internal Revenue Code shall file a copy of that return with the Comptroller if:

- (1) the vendor is a nonresident; and
- (2) the real property sold is located in this State.

[\[Previous\]](#)[\[Next\]](#)